Notification of the Ministry of Law, Justice and Company Affairs (Department of Justice)

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): I lay on the Table, under sub-section (3) of section 24 of the Supreme Court Judges (Conditions of Service) Act, 1958, a copy in English and Hindi) of the Mnistry of Law, Justice and Company Affairs (Department of Justice) Notification G.S.R. No. 444(E), dated the 10th May, 1994, publishing the Supreme Court Judges (Amendment) Rules, 1994, together with an explanatory memorandum thereon.

[Placed in Library. *See* No. LT-5244/94].

(i) Report and Accounts (1992-93) of the Institute or Defence Studies and Anaysis, New Delhi and related papers.

(ii) Memorandum of Understanding between Govt. of India and the Bharat Dynamic Ltd. for the year 1994-95.

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (DEPARTMENT OF DEFENCE AND DEPARTMENT OF DEFENCE RESEARCH AND DEVELOPMENT) AND THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (SHRI MALLIKARJUN): Madam I lay on the Table a copy each (in English and Hindi) of the following papers:—

(i) (a) Annual Report and Accounts of the Institute for Defence Studies and Analyses, New Delhi, for the year 1992-93, together with the Auditors' Report on the Accounts.

(b) Statement by Government accepting the above Report.

(c) Statement giving reasons for the delay in laying the papers mentioned at (a above.

(ii) Memorandum of Understanding between the Government of India (Ministry of Defence) and the Bharat Dynamic Limited for the year 1994-95.

[Placed in Library. *See* No. LT-5247/94]

REPORT AND MINUTES OF THE STANDING COMMITTEE ON ENERGY

SHRI RAJNI RANJAN SAHU (Bihar): Madam, I beg to lay on the Table a copy (in English and Hindi) of the Tenth Report of the Standing Committee on Energy on 'Modernisation and Growth of Coal Industry—A critique' and Minutes of the Sittings of the Committee/Sub-Committee relating thereto.

THE DEPUTY CHAIRMAN: Before I take up the Special Mentions and other important issues, there is a small Bill which is being returned to us from the Lok Sabha with very minor amendments. I would like to take it up first. The Legal Services Authorities (Amendment) Bill, 1992, Shri H. R. Bhardwaj.

THE LEGAL SERVICES AUTHORITIES AAMENDMENT) BILL, 1992

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): Maam I beg to move:

"That the following amendments made by the Lok Sabha in the Legal Services Authorities (Amendment) Bill, 1992, be taken into consideration, namely:—

ENACTING FORMULA

1. Page 1, line 1,—

for 'Forty-third' substitute 'Forty-fifth'

CLAUSE—1

2. Page 1, line 4,—

for "1992" *substitute* '1994'

The question was put and the motion was adopted.

SHRI H. R. BHARDWAJ: Madam, I beg to move:

That the amendments made by the Lok Sabha in the Bill be agreed to.

The question was put and the motion was adopted.

THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (SHRIMATI MARGARET ALVA): Madam with your permission, I would just like to mention that the agenda, as it is listed today, has the Manipur Appropriation (No. 2) Bill, 1994, which has been passed by the Lok Sabha. If the House would agree, I would request you to consider taking up the Manipur Appropriation Bill first and the other two Bills subsequently.

THE DEPUTY CHAIRMAN: Does the House agree?

SOME HON. MEMBERS: Yes.

THE DEPUTY CHAIRMAN: If the House agrees, instead of the Motor Vehicles Act, we will take up the Manipur Appropriation Bill. (Tamil Nadu)

SHRI G. SWAMINATHAN (Tamil Nadu): There is nobody to disagree.

THE DEPUTY CHAIRMAN: Maybe, there could be a dissenting voice. If we don't have the Opposition, I am worried we may have opposition within. Mr. Jagesh Desai.

SHRI CHIMANBHAI MEHTA (Gujarat): Madam Chairperson, I want to raise an issue.

THE DEPUTY CHAIRMAN: Yes, after Mr. Jagesh Desai.

RE. NON-DEDUCTION OF TAV AT SOURCE BY FOREIGN COMPANIES

SHRI JAGESH DESAI (Maharashtra): Madam Chairperson, I want to raise a very important issue. The Department of Revenue has taken a very, very correct and bold step. In respect of four foreign companies, who were not deducting the tax at source from salaries, the Government has taken a decision that if they don't deduct the tax at source by the end of August, they will face not only penalty but also prosecution. Madam, these foreign companies and some others whose employees are foreigners and whose salaries are paid abroad, did not deduct the tax at source and they have not paid about Rs. 500 crores to the exchequer. Madam, I am happy that after the JPC report, the Government has taken steps after steps to see that those who are evading tax and those who are not paying tax are penalised. One company has not paid tax to the tune of Rs. 800 crores which they deducted from the salaries. The foreign companies think that they are free to do whatever they want and they will remain scot-free. Madam, if they are given concessions for the purpose of extending the foreign investment, I can understand that. But once they have come into the country, they have to abide by the laws of this country. If they fail, then the Government must taken action which is required. I would like to know from the hon. Minister why no action has been taken for so many years. I am happy that now the Revenue Department has woken up. They have received notices. So, I complicent the Government. But at the same time, they should be charged 15 per cent interest. I think under the law everybody should be treated in the same manner and penalties should be levied on them. They cannot be exempted under any scheme. You should not charge the interest on those who pay the amount before 31st. The Government should